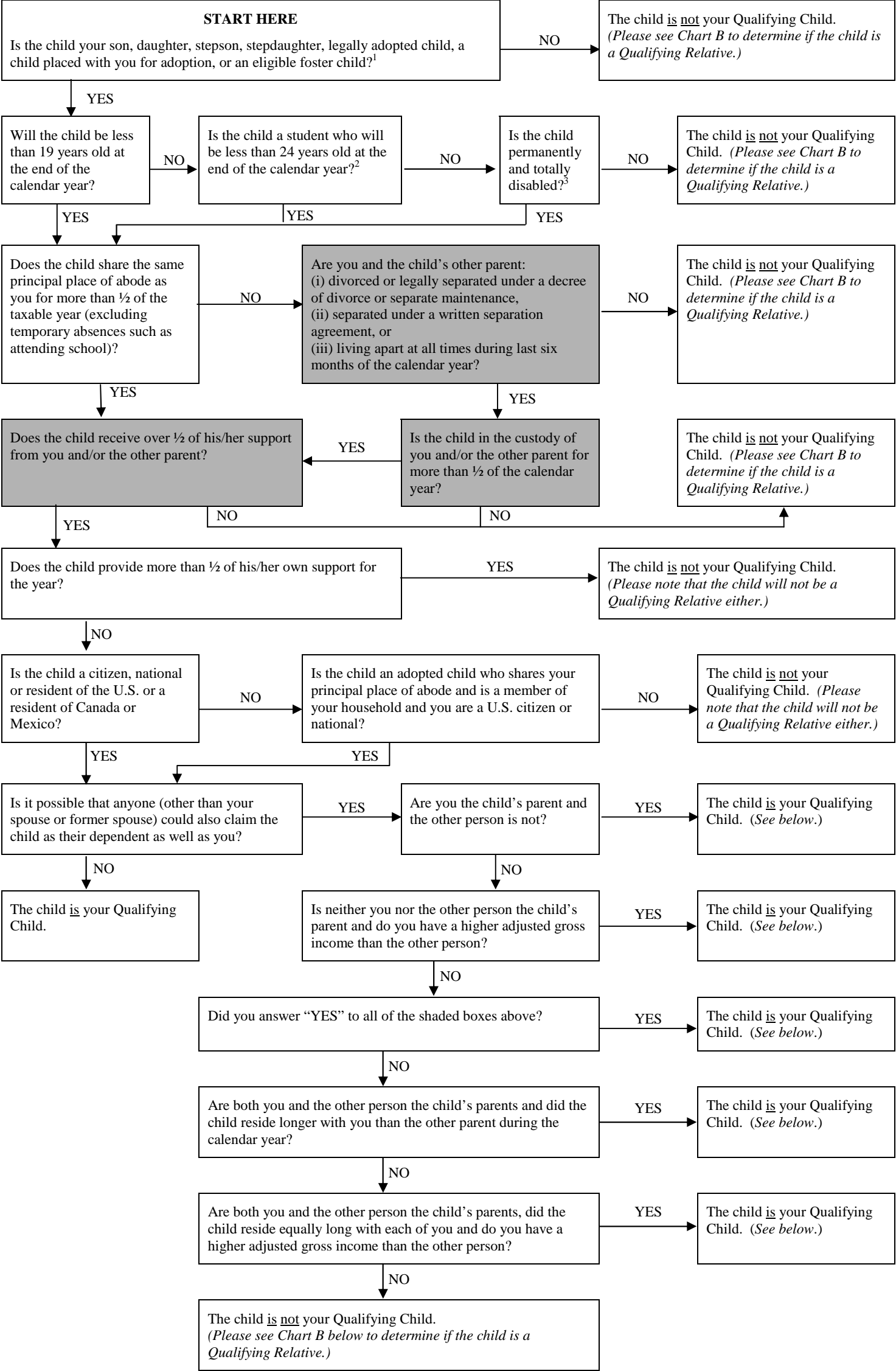


FLOWCHART FOR TAX STATUS OF A DEPENDENT CHILD OF AN ELIGIBLE EMPLOYEE

A child is your dependent within the meaning of Code Section 152 for these purposes if the child is your *Qualifying Child* (Chart A) or your *Qualifying Relative* (Chart B).

CHART A – QUALIFYING CHILD



- If the child is your Qualifying Child, then you should put a check in the box next to "Yes" on the Declaration of Tax Status form.
- If the child is your qualifying Relative, then you should put a check in the box next to "Yes" on the Declaration of Tax Status form.

CHART B – QUALIFYING RELATIVE

